

REQUEST FOR ISSUANCE OF A RULING

LGL-006



Name of taxpayer

Address of taxpayer

Connecticut tax registration number, if any

Federal employer identification number or social security number

- | | YES | NO |
|---|--------------------------|--------------------------|
| 1. Does this request involve a prospective (as opposed to a consummated) transaction? | <input type="checkbox"/> | <input type="checkbox"/> |
| 2. Does this request involve an issue that is the same or similar to one: | | |
| A. being considered by the Department in connection with an audit examination of this taxpayer? | <input type="checkbox"/> | <input type="checkbox"/> |
| B. being appealed to the Appellate Division of the Department by this taxpayer? | <input type="checkbox"/> | <input type="checkbox"/> |
| C. being litigated in the Connecticut courts by this taxpayer? | <input type="checkbox"/> | <input type="checkbox"/> |
| D. being considered by the Department in connection with a claim for refund made by this taxpayer? | <input type="checkbox"/> | <input type="checkbox"/> |
| 3. Is this taxpayer undergoing an audit examination by the Department with respect to any issue or tax? | <input type="checkbox"/> | <input type="checkbox"/> |
| 4. Has this taxpayer been notified concerning a pending audit examination by the Department with respect to any issue or tax? | <input type="checkbox"/> | <input type="checkbox"/> |
| 5. Does this request involve an issue that is clearly and adequately addressed by a statute, regulation or decision of the Connecticut or federal courts or by a declaratory ruling, ruling, Special Notice, Policy Statement or tax return instruction that has been issued by the Department? | <input type="checkbox"/> | <input type="checkbox"/> |
| 6. Has the taxpayer previously been issued a ruling on the same or a similar issue by the Department? (If "yes", attach a copy of the ruling) | <input type="checkbox"/> | <input type="checkbox"/> |
| 7. Has a representative been authorized to request the issuance of a ruling on behalf of this taxpayer? (If "yes" enter the name and address of the representative. The representative must be an individual or individuals and may not sign declaration below.) | <input type="checkbox"/> | <input type="checkbox"/> |

8. Enter name and address to which the original of the ruling and other correspondence is to be mailed.

DECLARATION

Only an individual having personal knowledge of the facts may sign the declaration below. An authorized representative **may not** sign the declaration. If this taxpayer is a corporation, partnership or trust or estate, the individual signing the declaration on behalf of the taxpayer must be a corporate officer, general partner or fiduciary, as the case may be.

Under the penalty of false statement, I declare that I have personal knowledge of the facts involved in this request and that I have examined this request, including accompanying documents, and, to the best of my knowledge and belief, the facts presented in support of this request are true, correct and complete.

Signature

Date

Print or Type Name

Print or Type Title

The procedures that a taxpayer or authorized representative must comply with in requesting the issuance of a ruling and the procedures that the Department follows in issuing a ruling are described in PS 91(6.2). To obtain a copy call 860-297-5962 or 1-800-382-9463 (in-state). Telecommunications Device for the Deaf (TDD/TT) users only call 860-297-4911.